



**This form is to be used in conjunction with a rule review when ancillary documents are also being reviewed as part of the review process.**

Ancillary documents are interpretive or policy statements that advise the public of the Department's opinions, approaches, or likely course of action. They include documents such as Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs), and Revenue Policy Memorandums (RPMs). Ancillary documents do not have the "force of law" that a rule is given under the Administrative Procedures Act (Chapter 34.05 RCW). Court decisions, Board of Tax Appeals decisions (BTA), and Washington Tax Decisions (WTDs) **are not** ancillary documents.

Reviewer: Alan R. Lynn Date Reviewed: May 30, 2000

Ancillary Document being reviewed  
(provide number and title): ETA 381.04.161—Wholesale sales of rye and milo

Date last Issued: July 3, 1970

This document is being reviewed in conjunction  
with (provide WAC number and title): WAC 458-20-161—Persons buying or  
producing wheat, oats, dry peas, corn, barley,  
dry beans, lentils and triticale and making  
sales thereof.

Purpose of the document: To explain that the lower B&O tax rate provided by  
then RCW 82.04.260(1) does not apply to sales of rye  
and milo.

	Yes	No
Is the document clearly written?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

	Yes	No
Does the document provide accurate and useful information?	<input type="checkbox"/>	<input checked="" type="checkbox"/>

	Yes	No
Does the document provide information not currently in the rule?	<input checked="" type="checkbox"/>	<input type="checkbox"/>



**Review recommendation:**

- A. Update
- B. Repeal
- C. Leave as is
- D. Incorporate into rule and repeal

<b>x</b>

**Briefly explain your recommendation:**

**This information is out of date and the document should be repealed. Subsequent legislation has: 1) Added rye to the list of products identified in the statute being discussed; and 2) Replaced the lower B&O tax rate described in this document with an exemption. As a result the document provides an incorrect statutory citation. The document also provides two incorrect tax rates.**

---

**Manager Action:**

☐

Accepted recommendation

Date: \_\_\_\_\_

☐

Returned for further review

Date: \_\_\_\_\_

Comments \_\_\_\_\_